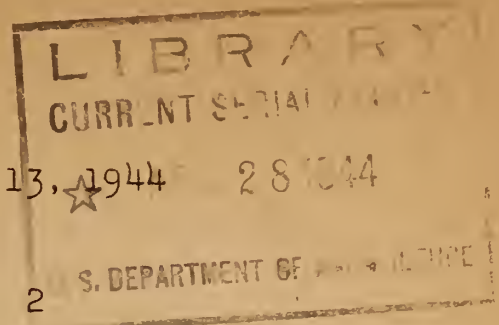


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WAR FOOD ADMINISTRATION
Office of Distribution



FINANCE DIVISION MEMORANDUM NO. 2

To: All Personnel of Finance Division

Subject: Divisional Organization

The purpose of this memorandum is to establish an organizational basis on which the immediate responsibilities and functions of the Finance Division can be conducted with as little interruption as possible.

In October, 1943, the functional organization chart was approved. Subsequently, revised job descriptions and organization charts reflecting the approved functional assignments were prepared and approved. However, because of major administrative changes in process within the Office of Distribution no formal action was taken to make effective the organizational structure approved for this Division. It has now seemed advisable to utilize as an immediate basis for operations the organizational structure which has so recently been established. It is of the utmost importance that personnel be placed in positions representative of the work which they are actually performing. Obviously, any further delay in making such assignments would have in many cases resulted in an injustice to particular employees who for some time have been performing duties over and above those described as applicable to the particular positions in which they had been classified. Therefore, each position approved under the present plan of organization has been reviewed and an effort made to place employees in the positions most closely related to their present assignments.

It also follows that, because of general administrative changes of policy and procedure affecting the scope of operations within this Division, further changes will be required. It is proposed that such changes will be brought about as rapidly as procedures can be perfected and necessary approvals obtained as to such organizational changes.

Proceeding on the basis of the present approved organization charts, and in an effort to utilize the present personnel of this Division to the best advantage, immediate assignments have been made and are outlined herein. These assignments take into consideration existing personnel responsibilities and the anticipated increase in the scope of operations. As an indication of the type of major change that will have an important effect on the ultimate structure of this Division, reference is made to recent directives which transferred responsibility to this Division for commodity accountability, to the complete revision of program accounting

now in process designed to establish current and accurate financial records pertaining to stockpile operations, to the necessity for national direction in matters of fiscal procedures and methods and the ultimate objective of rendering a complete and comprehensive fiscal service necessary to the operations of the Office of Distribution. As a means of accomplishing the objectives essential to good operations it is proposed to centralize as rapidly as possible all authorities and responsibilities for major phases of activity within the organizational units, i.e. sections, established for that purpose.

It is expected that uniformity will be obtained between national and field operations and that there will be no division of effort or thinking as between national and field operations.

An effort will be made to decentralize responsibility and commensurate authority on a functional basis and an effort will be made to insure that each and every employee of the Finance Division, whether in the national office or in the field, will have full and complete knowledge of their individual and related responsibilities. This will involve good supervision, employee training, a clear cut definition of responsibilities and authorities, and specific assignments.

In the national office the Accounting Management Section will continue for the present with the job of coordinating, preparing and issuing complete fiscal procedures, coupled with necessary field supervision for the purpose of obtaining current information as to the effect of nationally prescribed procedures on field activities and the condition and efficiency of operations both in the Washington and field offices. However, these specialized activities will be handled through and with those persons who are assigned sectional administrative responsibility for specific fields of operation. In this relation, the segregation of the four sections hitherto constituting Washington Operations is discontinued and each of those four sections will henceforth assume equal status with the other sections of the Division and will begin to include national activities within their jurisdiction.

Detailed hereinafter are the various component parts of the Division, together with the designated chiefs thereof.

Office of the Chief of the Division

E. G. Benser, Chief Fiscal Officer

A. J. Quinn, Assistant Chief Fiscal Officer, in charge of all commodity operations.

T. A. Sappington, Assistant to the Chief Fiscal Officer with general responsibility, particularly outside the commodity field.

R. A. Lyons, Acting Administrative Officer

Accounting Management Section

No Chief has yet been designated for this Section. Therefore, in order

to avoid any delay of normal operations and for the purpose of speeding the development of operating methods and procedures, the personnel of this Section has been grouped into various units with specific fields of responsibility. These several groups and the person in charge of each are as follows:

R. G. Irwin	Administrative Accounting
E. E. Franck	Commodity Accounting
C. H. Farquhar H. M. Herndon, Assistant	Voucher Review
C. E. Wise	Special Programs, including Activity under the Grading Service Trust Fund
J. H. Smith	Liaison and Development Work in connection with New Programs
A. M. Ellis	Representation of the Finance Division with respect to Commodity Contractual Activity, including Audit of Commodity Purchase Vouchers.
G. C. Hoffman and L. O. Lehman	Regional Fiscal Office Examination

ADMINISTRATIVE SECTIONS

Reports and Control

F. R. Stutzman, Chief

Administrative Accounting

H. L. Oberheim, Chief

Cashier, Payroll and Service

Jennie K. Hunt, Chief

Administrative Voucher Review

G. E. Heald, Chief

PROGRAM SECTIONS

Quotations

F. J. Kyttle, Chief

Commodity Voucher Review
(Transportation Claims and Suspensions)

W. A. Stroud, Chief

Commodity Accountability

L. D. Ellsworth, Chief

Program Accounting

F. R. Linser, Acting Chief



E. G. Benser
Chief Fiscal Officer